

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF FLORIDA**

**In re:**

**ADMINISTRATIVE ORDER 00-3**

**ORDER REQUIRING CHAPTER 11  
DEBTORS TO FILE PAYROLL AND  
SALES TAX REPORTS**

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The Court has determined that requiring Chapter 11 debtors (other than individuals not engaged in business) to file a report certifying the amount of payroll and sales tax payments made and those that remain unpaid for the six (6) months preceding the bankruptcy filing (the "Filing Date") will benefit the estate and its creditors and assist the Court in the prompt and effective administration of Chapter 11 cases. Therefore, it is -

**ORDERED** as follows:

1. The following procedure shall apply to all cases filed under, converted to or reinstated to Chapter 11 on or after December 1, 2000, except Chapter 11 cases filed by individual debtors not engaged in business.

2. In addition to the Schedules required under Bankruptcy Rule 1007(b), the Debtor shall file a report certifying the following:

- (a) the total amount of payroll taxes which accrued during the six (6) months preceding the Filing Date; the date(s), amount(s) and place of payment of the payroll taxes for the six (6) months preceding the Filing Date; and, the total amount of payroll taxes still due and owing, if any,

as of the Filing Date, whether owed for the period six (6) months prior to the Filing Date or from any earlier period, and

- (b) the total amount of all gross sales subject to sales tax for the six (6) months preceding the Filing Date; the date(s) and amount(s) of payment of sales tax for the six (6) months preceding the bankruptcy filing; and, the total amount of sales tax still due and owing, if any, as of the Filing Date, whether owed for the period six (6) months prior to the Filing Date or from any earlier period.

3. The Debtor shall attach to the certified report proof of all payments made for payroll and sales taxes for the six (6) months preceding the Filing Date.

4. The certified report shall be filed within 15 days from the date of filing of the chapter 11 petition, entry of an order for relief under chapter 11 in an involuntary case, entry of an order reinstating the case or entry of an order converting the case to chapter 11.

5. A copy of the certified report shall be served upon the United States trustee, the Internal Revenue Service, the Florida Department of Revenue and any other taxing authority named in the report and the report shall include a certificate verifying service on these parties.

**ORDERED** in the Southern District of Florida on October 25, 2000.

/s  
ROBERT A. MARK  
Chief U.S. Bankruptcy Judge

c: All SD Bankruptcy Judges  
Robert Angueira, Assistant U.S. trustee